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Respectfully submitted,

HICKMAN PALERMO TRUONG & BECKER LLP



Dated: May 5, 2004

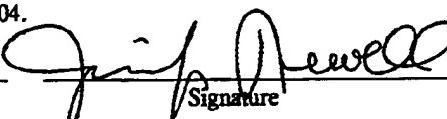
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